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Articles.	Kinds.	Unit of weight or measure.	Kinds or sizes of packages preferred.
Baking powder		do	½-pound cans.
Beans		do	
Beans, baked	Canned	Can	1 and 3 pound cans.
Peas		Pound	
Rice		do	
Hominy	Fine	do	2-pound cartons.
	Coarse	do	Barrels.
Potatoes	Fresh	do	
Onions	do	do	
Other fresh vegetables.		do	
Tomatoes	Canned	Can	2½-pound, 3-pound, and gallon cans.
Coffee	Green	Pound	
	Roasted	do	
Coffee, liquid		Pint	
Tea	Black	Pound	
	Green	do	
Sugar		do	
Molasses		Gallon	
Sirup, cane		do	
Vinegar	Not less than 35 grs. strength.	do	
Salt, issue		Pound	
Pepper, black		do	
Soap, issue		do	
Candles	Stearic acid	do	

Manual for the Subsistence Department

United States. War Dept. Subsistence Dept

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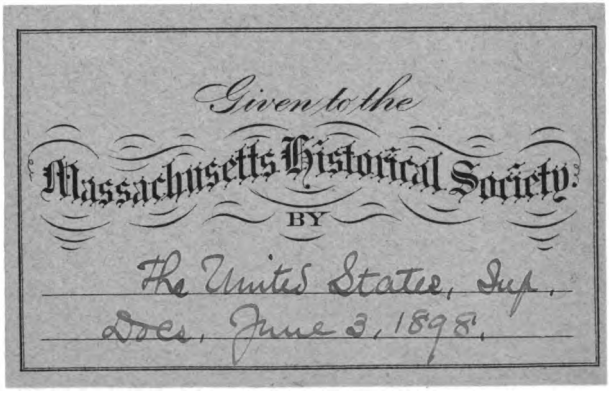

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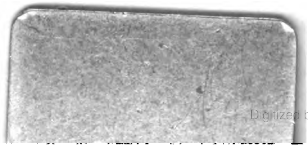

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MANUAL

FOR THE

SUBSISTENCE DEPARTMENT.

PUBLISHED BY AUTHORITY OF THE SECRETARY OF WAR,

FOR USE IN THE

ARMY OF THE UNITED STATES.

[Corrected to April 23, 1898.]

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SUBSISTENCE DEPARTMENT.

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WAR DEPARTMENT, *April 27, 1896.*

This Manual for the Subsistence Department is published for the information and guidance of all concerned; it will not be modified except by specific authority given in each case.

DANIEL S. LAMONT,
Secretary of War.

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MANUAL FOR THE SUBSISTENCE DEPARTMENT.

GENERAL DUTIES.

(See A. R. 1226 and 1228, 1895.)

1. Chief Commissaries are informed of the quantities and conditions of supplies at the posts in their Departments, and of the amounts of subsistence funds thereat, by means of the monthly reports of subsistence stores and funds (Form No. 60) rendered to them. They should not require copies of accounts current, nor of returns, from the posts, as the information needed from such papers is given in the monthly reports (Form No. 60). This paragraph applies also to the independent posts situated within the geographical limits of their respective Departments.

2. The Chief Commissary of a Department causes to be transcribed into the commissary books the information concerning subsistence supplies at the posts contained in the monthly reports of subsistence stores (Form No. 60). With the aid of these commissary books the requisitions from the various posts are revised by him, care being taken to keep the posts supplied, in proper proportions for issues, travel rations and sales, with enough provisions for use, but with as little for deterioration as possible. The important duty of revising requisitions with reference to the information shown by the commissary books should be performed in person by Chief Commissaries and not be delegated to other persons.

3. When the commissary book of a post shows that an article, or variety or size of an article, has been carried from month to month without material reduction by sales, no further supply of the article in any variety or size should be called for by the Chief Commissary to be sent to the post until there is a reasonable prospect that the quantity on hand, or the neglected variety or size, will be consumed.

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4. Chief Commissaries will from time to time communicate to the Commissary General such information as they may deem important regarding the resources of the country in which they serve, and make recommendations concerning the purchasing stations from which supplies should be procured for posts giving the routes of shipment and cost of transportation. They, will also report what articles should be erased from list of staples and furnished as exceptional articles or the reverse, giving their reasons therefor.

5. Chief Commissaries should obtain from the purchasing officers who supply the posts in their Departments, and furnish for the guidance of the Commissaries at posts, lists showing the contents, in weight, number, etc., of the packages of stores usually purchased or prepared by those purchasing officers. A Chief Commissary will ordinarily call for full packages, but may call for less than the usual commercial or trade package when, in his opinion, the sending of a full package is liable to overstock a post, or when, in his opinion, the full package will not be consumed in the current requisition period and the contents are of a kind that will not keep in good condition for more than one requisition period. When the usual commercial or trade packages are unsuited for wagon transportation or the field service which they may be required to undergo, special packages suited to the purpose may be called for, in which case they will be fully described for the guidance of the purchasing officer.

6. Chief Commissaries should not call upon Purchasing Commissaries for articles except such as they are informed that the latter have authority to purchase, but where the furnishing of other articles by them is considered to be necessary, they will make application to the Commissary General, giving reasons, and recommend the purchasing stations from which the articles should be sent, except when required to make up weight, as directed in paragraph 43.

7. Chief Commissaries are authorized to pay the vouchers of recruiting officers, and vouchers for commutation of rations to soldiers on detached service, or to designate the nearest Purchasing Commissary to whom they should be sent for payment.

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They will, themselves, make payments of commutation due under the appropriation of a fiscal year last past, when available funds are not on hand at posts.

8. Chief Commissaries are authorized to direct the providing at posts, at the expense of the Subsistence Department, of proper receptacles (and the means for locking them), for the preservation of small articles such as brushes, combs, towels, needles, etc., when the same can not be provided by the Quartermaster's Department. They keep informed as to the character and capacity of storehouses at posts and report all cases of insufficient or unsatisfactory storage.

9. When a Chief Commissary deems it unadvisable in any month to send fresh vegetables to a post, or to purchase them there, he will recommend to the Commissary General what he considers a proper commutation price therefor, for that month, stating at the same time the data on which his recommendation is based. No post will be informed of the price at which they will be commuted until application, with reasons therefor, has been received from the post.

10. Chief Commissaries will forward to the Commissary General and to each Chief Commissary of other Departments, as soon as practicable after issue, copies of all orders and circulars affecting subsistence duties issued from the headquarters of the Departments in which they are serving.

11. Chief Commissaries of Departments will keep themselves informed concerning the condition of the subsistence property at the posts in their Departments, and will require, on the semi-annual requisitions for such property, information which will enable them to determine whether articles out of repair can be economically repaired, and will cause all such repairs to be made when, in their opinion, deemed judicious. New articles will not be sent to posts to replace any on hand that can be repaired. They may direct, from time to time, such articles of stationery as may be on hand at a post in excess of the quantities needed for sales, to be transferred to the return of subsistence property and used as stationery by the Commissary at the post.

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PURCHASING COMMISSARIES.

(See A. R. 1227, 1895.)

12. A Purchasing Commissary will purchase only such articles as are authorized by the Commissary General and only for such posts as are designated by him. If called upon to send articles not so authorized he will inform the Chief Commissary. Purchasing Commissaries pay all proper vouchers referred to them by Chief Commissaries for payment.

13. Each Purchasing Commissary will, on or before the third day of each month, transmit to all other Purchasing and Chief Commissaries and to the Commissary General a price list of the subsistence stores (excluding exceptional articles) purchased by him during the preceding month.

14. In order to secure the best quality of articles at the most reasonable prices, purchases will be made, as far as practicable, directly from first hands. Articles will be invoiced at their cost prices.

15. Before acceptance, subsistence supplies will be inspected by the purchasing officer, or an officer acting under his instructions, if practicable, and may be so inspected by a competent regular employee of the Subsistence Department when inspection by an officer is impracticable. Special experts are employed as inspectors upon the authority of the Commissary General only.

PERSONAL REPORTS.

16. On the first day of each month the officers of the Subsistence Department will report to the Commissary General, upon the prescribed form, their stations and duties during the preceding month. This report is required from Commissaries of Subsistence only, and not from officers acting as such. On the last day of each month Commissary Sergeants will report, through the officers under whom they are serving, upon the prescribed form, to the Commissary General.

COMMISSARIES AT POSTS.

17. An officer detailed for or relieved from duty as Commissary at a post will forward at once to the Commissary General a copy of the order detailing or relieving him. His official designation will be "The Commissary, Fort ———."

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18. Commissaries at posts whether independent or under control of department commanders perform their duties under the supervision of the Chief Commissaries, and render to them such reports, requisitions, and estimates as may be required for furnishing the posts with funds and subsistence supplies. The important duty of preparing requisitions and estimates for submission to their post commanders should be performed by Commissaries in person, and not be delegated to other persons.

19. On the first day of each month the Commissary at a post will render to the Chief Commissary of his Department a report of funds and stores, on hand, upon Form No. 60.

20. All officers engaged in receiving and disbursing public moneys of the Subsistence Department at military posts and stations in places where there is no Treasurer or Assistant Treasurer of the United States, are authorized by the Secretary of the Treasury (by virtue of authority conferred on him by Sec. 3620 R. S), to keep on hand, at their own risk, while discharging the duties of Commissaries, moneys pertaining to the appropriation "Subsistence of the Army," in such restricted amounts for facilitating payments to public creditors as may be from time to time announced by the Secretary of War in orders from the War Department.

21. The Commissary at each post will keep the following books of record, which are not to be removed from the post:

A letters-received book, in which will be copied letters, orders, and instructions not printed, relative to subsistence affairs, received by him.

A letters-sent book, in which will be press-copied all important outgoing letters in relation to subsistence affairs.

Commissary, cash, and cash sales books, and such memorandum blotters as may be found necessary.

FUNDS.

22. The Chief Commissary of a Department establishes the maximum amount of subsistence funds which each Commissary may carry on his accounts as a balance, including funds in personal possession and on deposit, and orders, or procures the issue of orders directing, either transfer of excess to the nearest purchasing Commissary or deposit to the credit of the Treasurer of the United States, under A. R. 608 and 609, 1895.

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23. Supplies or services will, when practicable, be paid for in the month in which delivered or rendered.

DISBURSEMENTS.

24. Officers making disbursements must personally supervise every voucher paid by them, and either see that all checks or other funds actually reach the persons to whom they are payable, or adopt proper measures to insure their delivery. Payments can only be made to the persons to whom the money was originally due.

PURCHASES.

25. In every case the facts which are relied upon as justifying the making of the purchase without advertising, or without advertising for full ten days, must be clearly but concisely stated for the information of the Secretary of War in the final column of the reports of payments on account of purchases and services (Forms Nos. 9 and 9½). Form No. 9 must be used in all cases of purchases made in open market of *supplies* in excess of $200, and of engagements in open market of services not personal. Form No. 9½ must be used only in cases of *supplies* purchased in open market in amounts of $200 or less.

ADVERTISEMENTS AND PROPOSALS.

26. It is the duty of the officers of the Subsistence Department to make the contracts and purchases necessary for supplying the military service with subsistence stores, and directing others to make such contracts or purchases should be sparingly resorted to. When a Chief Commissary authorizes a Commissary at a post to make a purchase of articles, he will furnish him with a draft of the advertisement and authorize him to apply for authority to publish the same in newspapers; or, if he wishes him to advertise by circulars, he will have the requisite number of circulars prepared and sent to him for distribution. All such advertisements and circulars should be signed by the Commissary "By authority" of the Chief Commissary.

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27. Blank forms of proposals, if prepared by purchasing officers for distribution, should refer to the advertisement or circular by date and to the specifications, if any, in such terms as to leave no doubt as to the conditions under which the proposal is to be made, and should provide for the insertion of the price of each article stated in terms of established units of quantity. If packages differing from the usual commercial packages are desired, the form of advertisement and proposal should describe them in a way not to be misunderstood by the bidder. Bids for fresh vegetables should be by the pound, and not by the bag, barrel, or bushel.

28. As soon as practicable, after proposals have been opened and the samples (if any) examined, the successful bidder will be furnished with a letter informing him of the award, giving the names of the articles, quantities, prices, kinds of packages, and times and places of delivery; and, if a contract in quintuplicate is to be executed and a bond furnished by him, he will be so informed. If the transaction is to take the form of a proposal and an acceptance only, a letter of acceptance reciting the names of the articles, quantities, prices, kinds of packages, and times and places of delivery, will be sent to the successful bidder.

29. In purchasing stores needed for filling monthly requisitions the newspaper advertisements or circulars inviting proposals should be issued about the middle of the month (say the 18th) and the bids opened near the end of the month (say the 29th)—a ten-days' advertising where a longer period of advertising is not practicable—and should call for "such quantities as may be required from time to time by the purchasing officer during the succeeding month."

30. When the lowest proposal for furnishing an article is above the market price at the place of purchase, all proposals will be rejected.

31. Supplies, other than exceptional articles, will be purchased as far as practicable in the preferred kinds and sizes of packages in all cases where such preference is indicated in the tables in this Manual or in the published list of articles to be kept for sales, and where packages are not so indicated, the

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articles will be purchased in the commercial packages usual at the place of purchase. Purchasing officers will use such descriptions in their specifications as may be necessary to clearly inform bidders of what is required. (See paragraphs 54 and 69.)

32. Proprietary articles, except such as are definitely designated in the official lists, should not be advertised for.

33. In purchasing stores needed for filling quarterly requisitions and requisitions for longer periods, the newspaper advertisements or circulars inviting proposals should call for approximate quantities of each article needed, and the specifications should reserve the right "to decrease, and, with the consent of the bidder, to increase the quantities advertised for to such quantities as may be required by the purchasing officer at the time of the award."

34. Requests for authority for printing circulars, specifications, etc., must be made direct to the Commissary General, accompanied by samples or descriptions of the work, with statements of estimated cost. When circulars and specifications needed can be as advantageously prepared by using manifold processes, job printing will not be resorted to.

CONTRACTS.

35. Contracts which require the approval of the Commissary General should reach him in time to be received back by the contracting officer before deliveries are made or services are rendered under them. When stores or services covered by contract are required before the receipt back of the papers, they will be obtained from the contractor by open purchase, with proper explanation for the necessity of the purchase on the monthly report of purchases (Form No. 9).

36. The periods covered by requisitions will be regulated by Chief Commissaries under the supervision of department commanders, and will be made as brief as practicable; they should cover full calendar months; should begin with the first day of the month in which made, and, for posts in the same department located so that the time of transportation from points of

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supply is nearly equal, should be of the same length. Exceptions will be made if the isolation of a post in winter or expensive winter transportation renders it important to furnish as late in the fall as prudence will permit a supply sufficient to last well into or through the next ensuing spring, or if important to provide and transport in the spring, before hot weather begins, certain stores (such as meats, sirup, etc.) for use in the summer and fall. In general, articles that are especially liable to damage by extreme heat or cold (such as pickles, cheese, fresh vegetables, etc.) should be transported in seasons when the temperature is moderate and best suited to the purpose. A quarterly requisition for stores that have good keeping qualities, covering a period of six or seven months, according to time and distance from points of supply, will, if promptly received and filled, usually prevent reduction of supply at a post below requirements for one month. The following stores being of a very perishable nature or of uncertain consumption, should not be included in the requisitions for long periods, but should be called for by requisition on the first day of each month, for a period of three months, or it may be for a period of two months, when nearness to the points of supply will permit, viz:

Apples, evaporated.	Ham, sugar-cured.
Bacon, breakfast.	Hominy, fine and coarse.
Butter.	Lard.
Cheese, American.	Maccaroni.
Cheese, Edam.	Oatmeal.
Cigars.	Peaches, evaporated.
Corn meal.	Pigs' feet, fresh.
Crackers.	Pigs' feet, pickled.
Fish, pickled or dried.	Prunes.

Chief Commissaries should suggest to the Commissary General, from time to time, the articles which, in their opinion, should be added to or taken from the list of stores to be called for on the monthly requisitions. Requisitions for subsistence property should be made semi-annually on July 1 and January 1, for a year's supply.

37. Chief Commissaries should act upon all requisitions expeditiously, and in making calls on the Purchasing Commissaries state the dates on or before which supplies should arrive

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at destination. They should, in all practicable cases, make their calls in time to allow the purchases to be made after ten days' advertising for proposals; and, in any call made for supplies to arrive at destination in so short a time as to prevent the Purchasing Commissary from advertising for the full period of ten days, a concise statement of reasons for haste will (if military considerations do not forbid), be noted in the call, and stated in the report of the purchasing officer (Form No. 9). Should the requisition be made by telegraph, the information may be sent by mail. Should an article of the ration, however, become unexpectedly exhausted at a post, a Chief Commissary may, in his discretion, either direct the issue of some other component of the ration or of articles on hand of equal money value, in lieu of the deficient article, or direct the purchase of such article by the Commissary at the post.

38. Whenever standards for supplies to be purchased can be made known by reference to approved samples or by accurate descriptions, advertisements and specifications will state that: "Articles must be equal to standards prescribed by the purchasing officer, who reserves the right to determine whether an article offered under a bid or presented for delivery under an award is equal to the standard. Information concerning standards to be obtained upon application at this office."

As far as practicable, standards for ration articles should be uniform throughout the country.

Samples used as standards should be often renewed from stores newly purchased.

39. Coarse salt for issue to public animals, for rebrining, and for salting hides; forage for beef cattle; matches for lighting fires and lamps; lantern candles, and garden seeds will be supplied upon requisitions approved by Chief Commissaries, who will see that ice is provided at posts where refrigerators are authorized.

40. Quarterly requisitions from posts will be forwarded as soon after the completion of the monthly papers as practicable, but not later than the fifteenth of the month.

In calling for supplies, Commissaries will avoid making offhand, exaggerated estimates or founding their calculations

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upon imaginary contingencies, whereby an accumulation of undesirable stores may be caused at their posts, with consequent dissatisfaction to consumers. On the other hand, the opportunity of calling monthly for stores insufficiently estimated for should not lead them to underestimate in calculating for long periods, with the intention of rectifying inadvertencies in the monthly requisitions. A monthly requisition should include only such additional stores, to be shipped if possible from the station that fills monthly requisitions, as were not asked for in sufficient quantities in the requisitions for the long period, to last to the end of that requisition period and no longer.

(As to supplies in bulk see A. R. 1230–1238, 1895.)

TRANSFERS AND SHIPMENTS.

(For general rule see A. R. 666, 1126, 1239–1241, 1895.)

41. When the receipt of the officer to whom stores are invoiced is not received in time to accompany the return of the invoicing officer, the quartermaster's receipt will be forwarded instead, the former being transmitted when received.

42. When subsistence supplies are transferred by one Commissary to another at the same station, the invoicing and receiving Commissaries will exchange duplicate invoices and receipts therefor. Should any of the supplies not be in good condition, a board of survey will be applied for at once to examine and report upon them. The condition as determined by the board will be noted upon the invoices and receipts, and a copy of the proceedings will accompany each officer's returns.

43. When a Chief Commissary allows on any requisition less than one hundred pounds of stores, he will add to what he has allowed a sufficient quantity of articles of the ration to make a total of one hundred pounds; provided the purchasing commissary to whom he sends the requisition is authorized to purchase such articles, otherwise he will call for none but the stores allowed.

(As to gains, wastage, and deficiencies see A. R. 1242–1246, 1895.)

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(As to storehouses, see A. R. 1247–1249, 1895.)
(As to fresh meats, see A. R. 1250, 1895.)

FRESH MEATS.

44. The delivery of fresh meats in bulk by the contractor must be made at the subsistence warehouse at some convenient hour to be prescribed by the commanding officer. The Commissary should be provided with the proper facilities for receiving and caring for the meats which he will weigh and issue to those entitled to the same. When from any cause it is impracticable for the Commissary to weigh and issue the meats, as in case of a station where there is no warehouse, and proper facilities can not be provided, temporary contracts can be made requiring the contractor to do the weighing and issuing. No contract of that character will be made for a period exceeding one month, except by authority from the Commissary General. By contracting for fresh beef for short periods of time, say from July 1st to December 31st, and from January 1st to June 30th, better results than by yearly contracts may be obtained for posts on the line of railroads and near cities.

BEEF CATTLE.

45. Advertisements and contracts for the purchase of beef cattle will provide for an average gross weight, and stipulate that none below a specified weight will be received. Generally those weighing less than 1,000 pounds or more than 1,400 pounds should not be accepted, but when the limited number of troops to be supplied or other sufficient reason renders it necessary, the purchase of cattle weighing less than 1,000 pounds is permitted. The purchase or acceptance of bulls, stags, and cows, or wild and hornless cattle is prohibited. Beef cattle are paid for by net weight, determined in the manner directed in paragraph 47.

46. Contracts for beeves will stipulate that the animals shall be kept without food and water for twelve hours immediately before weighing, and the method prescribed by paragraph 47 for determining the net weight will be inserted therein. When open purchases are made, and time or circumstances do not admit of reducing to writing the terms of purchase agreed on,

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the method of determining the net weight will be stated to, and accepted by, the parties supplying the cattle.

47. Each bullock when received by purchase or transfer from another officer will be accurately weighed, if practicable, and its estimated net weight determined by the following table:

Gross weight.	Estimated net weight.
800 pounds and less	40 per cent of gross weight.
Over 800 pounds and less than 1,300 pounds	50 per cent of gross weight.
1,300 pounds and over	55 per cent of gross weight.

This mode of determining the net weight will govern only when the beeves are in condition to yield fresh meat of good quality; if not in such condition they will be rejected, unless the purchase be necessary, when a less per cent will be adopted for the net weight. Previous to weighing, cattle should, if practicable, be kept twelve hours without food or water.

48. When beeves can not be weighed, their net weight will be determined as follows: The herd will be separated into three or more lots, according to apparent weight—heavy, medium and light—from each of these lots one average animal will be selected, killed, dressed, and trimmed as prescribed in the ordinary beef contract, and accurately weighed; the dressed weight thus ascertained will be accepted as the average net weight of the lot from which selection was made.

49. When in the transfer from one officer to another it is not practicable to determine the net weight of beeves as hereinbefore prescribed, the average weight of each animal will be assumed to be the same as last determined by the regulation methods.

50. Hides will be preserved by drying or salting, and sold as soon as practicable. Beeves will be accounted for by number and net weight, and hides by number, on the return of subsistence stores.

51. When sufficient pasturage can not be secured for beeves, hay, corn or other articles of forage will be purchased and fed to them in such quantities as may be necessary.

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MATCHES.

52. Under instructions from the Chief Commissaries of Departments, ordnance sergeants, and those acting as such, on duty at ungarrisoned posts may purchase the semi-annual quantities of matches allowed by the Department Commander for their posts, and forward the vouchers therefor to the Chief Commissaries for payment. Returns of matches so purchased need not be made by the ordnance sergeants.

53. Ordnance sergeants, or those acting as such, will furnish the seller from whom matches have been purchased with vouchers made out on Form No. 8, with the certificates thereon properly modified, and will inform him of the name and address of the officer who will make payment.

THE RATION.

54. The following is a list of the component articles of the ration (including articles of the travel ration), showing the kinds, the units of weight or measure by which they are to be advertised for, purchased and accounted for; and the preferred kinds or sizes of packages in which it is desired that they shall be purchased, viz:

Articles.	Kinds.	Unit of weight or measure.	Kinds or sizes of packages preferred.
Beef	Fresh	Pound	
Mutton	do	do	
Beef cattle		No. and lb. net.	
Pork	Mess or light mess	Pound	
Bacon	25 to 50 lb. pieces	do	Covered with muslin in crates.
Beef	Salt	do	
Beef, corned	Canned	Can	2-pound cans.
Fish	Dried	Pound	
	Pickled	do	
	Fresh	do	
Flour	Straight	do	
Hard bread		do	50-pound boxes.
Soft bread		do	
Corn meal	White, yellow	do	

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Articles.	Kinds.	Unit of weight or measure.	Kinds or sizes of packages preferred.
Baking powder		do	½-pound cans.
Beans		do	
Beans, baked	Canned	Can	1 and 3 pound cans.
Peas		Pound	
Rice		do	
Hominy	Fine	do	2-pound cartons.
	Coarse	do	Barrels.
Potatoes	Fresh	do	
Onions	do	do	
Other fresh vegetables.		do	
Tomatoes	Canned	Can	2½-pound, 3-pound, and gallon cans.
Coffee	Green	Pound	
	Roasted	do	
Coffee, liquid		Pint	
Tea	Black	Pound	
	Green	do	
Sugar		do	
Molasses		Gallon	
Sirup, cane		do	
Vinegar	Not less than 35 grs. strength.	do	
Salt, issue		Pound	
Pepper, black		do	
Soap, issue		do	
Candles	Stearic acid	do	

55. Flour supplied to posts for issue should ordinarily be "straight" flour only, whereof each brand shall be capable of producing bread of proper quality for issue to troops without mixing with flour of any other kind or brand; but, where advisable, various brands may be sent with directions for the mixture which will give the best results.

56. Chief Commissaries are authorized to contract for the furnishing of fresh vegetables to posts for fractional periods of the fiscal year, if, in their opinion, that method is more desirable than the method of annual contracts and is consistent with due economy. No balance should be carried over from one contracting period to the succeeding one. The following

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periods are suggested for consideration, subject to local controlling circumstances, viz: First, from July to October; second, from November to April; third, May and June.

57. The ration is not an emolument; if not drawn at the time when and at the place where due, it can not be subsequently drawn either in kind or in money value, except by authority from the War Department.

58. Where the exact quantity of canned beef or baked beans to which a detachment is entitled as travel rations can not be furnished without breaking a can, an overissue of one can of the smallest size on hand will be allowed.

(See also, A. R. 1251–1256.)

(As to liquid coffee, see A. R. 1257, 1895.)

ISSUE OF RATIONS.

59. Issues of canned tomatoes will be made in the full weight of that vegetable allowed to the ration. Being put up in cans of varying weights of contents, the contents will be estimated as follows in making issues, viz: Of so-called 2-pound cans at 1½ pounds; 2½-pound cans at 2 pounds; 3-pound cans at 2¼ pounds; gallon cans at 6¾ pounds.

60. Fresh vegetables which have so far undergone deterioration as to render their issue to troops at the usual rate unequal to the authorized allowance, but which are still wholesome, will be submitted to a board of survey, which will, first, fix the responsibility for the deterioration; and, second, recommend the rate at which they shall be issued.

61. The unit of issue is a full day's ration. Issue of a fractional part of a day's ration for a fractional part of a day will not be made. Enlisted men supplied with cooked or travel rations, and those not supplied with subsistence of any kind or commutation therefor, who join station at or before dinner hour of a given day, will draw full rations for the day. A shortage in the unconsumed travel-ration articles turned in for the day of arrival under A. R. 1256, may be disregarded if it does not exceed one-half a ration per man for that day; if it exceed that amount investigation will be made, and the money value of the shortage will be charged against the pay of those

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who are responsible. A note that such investigation and charge have been made will be entered on the abstract of issues.

(See also A. R. 1258–1264 and 1547.)

(As to other issues of subsistence stores, see A. R. 1265–1279, 1895.)

(As to savings, see A. R. 1269–1271.)

COMMUTATION.

62. When commutation of rations on furlough or travel order is payable from the appropriations of two fiscal years, the officer who first makes part payment from funds available for either portion of the time involved, will take a copy of the furlough or order for file as a subvoucher to his receipt roll, indorse on the original and copy the date, amount and mode of payment, and certify on the copy that the fact of payment has been indorsed on the original. The officer who makes final payment will take up the original, indorse on it the fact of payment, and file it with his receipt roll as a subvoucher.

63. A Commissary who makes payment of commutation of rations under an order which directs the amount thereof, or any portion of it, to be charged against an enlisted man, will notify the soldier's company commander of the fact of payment and the amount to be charged, and will request him to enter in the column of remarks on the pay roll, in explanation of the charge, the following: "Refundment of commutation, Subs. Army, 189–," giving the fiscal year of the appropriation from which payment was made. When the difference between the cost of travel rations and ordinary rations is required to be charged, the Commissary making the issue will report to the soldier's company commander the fact of the issue and the amount to be charged, requesting him to enter in the column of remarks on the muster and pay roll, the following: "Increased cost of rations, Subs. Army, 189–," giving the fiscal year current at the time the issue was made. Similar action will be taken where other stoppages on account of subsistence have to be made. The Commissary in all such cases will indorse on the copy of the order which accompanies his money accounts or returns, the fact that the company commander has been

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requested to make the stoppage as above, stating the amount and giving the date of the request.

64. When commutation of rations to an insane soldier, while traveling, is not paid in advance to, and receipted for by, the person having him in charge, an itemized and verified statement of the expense incurred for his subsistence by the person having him in charge, must accompany the voucher on which reimbursement is claimed.

65. Vouchers for reimbursement for private funds used in payment of public accounts, must show the necessity of the transaction and be supported by the original receipted bills of those to whom the money was paid, and by certificate or affidavit (as the case may require) that the person claiming reimbursement had no personal profit in the matter.

66. Recruits forwarded from recruiting stations, recruit rendezvous, or other military posts, will be furnished the following allowances for subsistence while traveling, viz:

When one or two men are forwarded.	When more than two men are forwarded.
For a journey of 24 hours or less.	*For a journey of 24 hours or less.*
Cooked rations (to be obtained from the contractor for meals, or from the company or general mess).	For a detachment of three or more men: Travel rations (or, if not available, cooked rations to be obtained from the contractor for meals or from the company or general mess).
For a journey of more than 24 hours.	*For a journey of more than 24 hours.*
Cooked rations, as above, for the first day, and, for remaining time of journey, commutation of rations at not exceeding $1.50 per man per day.	For a detachment of three or more men: For the first day, either travel or cooked rations as above. For remaining time of journey travel rations if available, or, if not available, commutation of rations at not exceeding $1.50 per man per day.

Recruiting officers who are not stationed at garrisoned posts will obtain subsistence funds, for advancing commutation of rations (when necessary) in the cases allowed by this paragraph, by requisition upon the Chief Commissaries of the Departments in which they are located.

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It is not necessary for recruiting officers to assume the designation of "commissary."

MEALS.

67. When meals for recruits are needed at stations at which issues of rations are not made, they will be procured in the manner indicated in the notes on Form No. 28.

68. When meals are furnished an enlisted man while en route on detached service, the vouchers for payment therefor should be accompanied by the certificate of his commanding officer, as follows: Last rationed to include ———, 189-; left station at ———, 189–; the rations overdrawn will be deducted from the ration return of Co. ——, Regiment of ——, for the period from ———, 189–, to ———, 189–.

SALES.

69. Lists of articles authorized to be kept on hand by the Subsistence Department for sales to officers and enlisted men, showing the varieties of articles, the units of weight or measure by which they are to be advertised for, purchased, and accounted for, and the preferred kinds or sizes of packages in which it is desired that they shall be purchased, are published from time to time by the Commissary General.

70. Not more than one variety of any article (except when more than one variety is authorized) is intended to be kept on hand for sale at any post, but a change from one brand or make of an article to another will be allowed from time to time as new requisitions are made, provided the change will not result in causing an accumulation at the post. If any specially desired brand or make is not to be had from among the varieties at a post, it can be obtained as an exceptional article.

71. The contents of large commercial packages, such as pickled fish, pigs' feet in kits, cheese, and similar articles, may be divided if they can be immediately disposed of, but no wastage on such articles will be allowed.

(See also A. R. 1280–1292.)

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EXCEPTIONAL ARTICLES.

72. Only the articles of the ration embraced in the list in paragraph 54, and the articles to be kept for sales provided for by the current list of articles (in the varieties and as far as practicable in the packages therein specified), will be kept on hand for sales by the Subsistence Department; but upon the written guaranty of the person requesting them that they will be accepted and paid for on arrival at the post regardless of their condition, any of the following articles may be called for by Chief Commissaries, purchased without advertisement, and invoiced to the Commissaries at posts, for delivery to those requesting them, when the money value of the articles requested is greater than the cost of transporting them to their destination, viz:

1. Articles included in the authorized lists which differ in quality or size, or in size of package, from those that have been furnished the posts for sales.

2. Articles of food, properly classifiable as groceries, which are not mentioned in the authorized lists.

3. Articles of tailor's materials, of cleaning materials, of stationery, and of sundries, which are of the same general character as those mentioned in the authorized lists.

Chief Commissaries are instructed from time to time by the Commissary General as to the proper purchasing stations from which to obtain "exceptional articles."

73. Requests from those desiring exceptional articles will be made in duplicate (Form No. 52) and will state distinctly the articles desired, giving the brands, sizes, kinds of packages, and other needful descriptions of what are wanted. They will specify separately those articles for which others may be substituted by the purchasing officer if the exact kinds, sizes, etc., called for can not be procured, and also those for which no substitutes are desired. If the price of any article is to be restricted, the maximum price which the person ordering agrees to pay will be stated in the request. One copy of each request will be retained by the Commissary at the post, and one copy will be forwarded with the monthly requisition (Form No. 49) for reference, to the Purchasing Commissary.

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74. Chief Commissaries will be careful not to call on purchasing officers for exceptional articles which those desiring them ask to have shipped at unseasonable times, nor for those which are more than ordinarily liable to damage or decay in transit, unless satisfied that those asking for them are fully aware that the risk is all their own and that money once expended by the Subsistence Department for them must be reimbursed by those ordering them. Purchasing Commissaries will take all reasonable precautions in packing stores of this character.

75. Exceptional articles must be purchased by purchasing officers in time to reach destination as near the date desired as possible; but delay *en route* after shipment will not excuse the officer ordering the supplies from accepting them.

76. Should any person fail, during the month in which received, to pay for the exceptional articles purchased for him, the articles not paid for and their value will be entered in the column of remarks on the return of subsistence stores, with an explanation of the circumstances that occasioned the non-acceptance.

77. Purchase vouchers of exceptional articles will state the items in detail, with prices, on the face of the voucher, the accuracy of the account being certified at the proper place thereon by the seller. On the face and back of the voucher the words "Exceptional Articles" will be entered in red ink, these vouchers being made separate from those of other subsistence supplies. On the abstract of disbursements (Forms Nos. 5 and 6) the entry under the heading "On what account" will be "Exceptional Articles," with the money amounts carried out in the proper column.

78. Each invoice and receipt for exceptional articles should show the *total* money value of the stores embraced therein, and should have entered in red ink, on the face and back, the words "Exceptional Articles."

79. Purchase vouchers, invoices, and receipts of exceptional articles should be entered on appropriate abstracts, where abstracts are necessary, or on the return (like other vouchers, invoices, and receipts), in the columns "From whom received"

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and "To whom issued," etc., and in the column "Number of voucher," and in a column headed "Exceptional Articles," immediately following articles provided for sales, their money value as shown by the abstracts or otherwise. The entry of the quantities of specific exceptional articles under various headings spread throughout the return will not be made.

80. The total money value of the "Exceptional Articles" on the upper portion of the return, will be entered on the line "Total to be accounted for;" and the amount of collections from purchasers will be entered on the appropriate line of sales on the lower portion, and the column balanced in the usual way at the foot.

81. The *money value* of exceptional articles collected during the month will be entered on the abstract of sales next after articles provided for sales, thus:

Exceptional Articles..... $——

82. The money value of exceptional articles sold to officers, and to enlisted men, respectively, will be included in the amounts of sales reported as made to each, on page 5 of the abstract of sales, and will not be entered as a separate item on that page.

83. The entry on the monthly report of payments on account of purchases and services (Form No. 9) will be "Exceptional Articles," simply giving the total money value of each purchase voucher, and not the items of the purchase. (See A. R. 569.)

PRICES OF STORES.

84. The price at which an article of subsistence stores may be sold is the invoice price of the last lot of that variety of article received by the officer by whom the sale is made prior to the first day of the month in which the sale is made. This rule does not authorize the equalization of prices between several varieties of the same article the prices of which necessarily vary with the character of the variety (as in the case of several kinds of smoking tobacco, cigars, crackers, toilet soap, brushes, combs, towels, etc.); but, where subsistence stores are transferred from an *abandoned* post to another post, they will be sold at the prices current for like stores at the latter post, and if they are

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not of the kinds on hand they will be sold at the prices current at the abandoned post at date of shipment. If reshipped thereafter, they will be invoiced at the prices current at the post at time of shipment. If transferred from an *abandoned* post to a purchasing officer, and are thereafter reshipped, they will be invoiced at the last purchase price recently paid by the officer; or, if recent purchases have not been made, then at the ruling market prices of the articles at the purchasing station. The shipment of stores in small quantities from one post to another will not affect prices at the latter post.

85. A Commissary who has received an invoice of stores in a given month and is relieved before the end of the month will invoice to his successor the stores so received at their actual invoice price, although the current selling price of such stores will continue until the beginning of the next month.

86. When at the close of a month the supply of an article is exhausted, the invoice price of the next lot received should govern during the month when received.

SUBSISTENCE PROPERTY.

87. The following list comprises all the articles of subsistence property which are usually needed in the transaction of the business of the Subsistence Department in garrison:

Articles.	Kinds, sizes, etc.
STATIONERY.	
Arm rests	6-ounce.
Bands, rubber	No. 18.
Baskets, waste-paper	Wire, 11 by 13 inches.
Blotter baths	B. B. Hill & Co., 10 by 12 inches.
Books, blank	4-quire, journal or record, board cover, cloth back.
Books, letter-copying	10 by 12 inches, 500 leaves, white.
Books, memorandum	4 by 6¾ inches, $ c., press-board cover, cloth back
Brushes, letterpress	3½-inch, best quality
Envelopes, white	Best quality, XX (No. 9).
Envelopes, white	Best quality, XX (No. 11).
Envelopes, white	Best quality, XX (No. 5).
Envelopes, white	Best quality, XXX (No. 6).

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Articles.	Kinds, sizes, etc.
STATIONERY—continued.	
Erasers, ink and pencil	Small.
Erasers	Knife-blade.
Ink, black, writing	Quarts.
Ink, black, copying	Quarts.
Ink, crimson	2-ounce.
Inkstands	Glass, 2½-inch.
Mucilage	4-ounce reservoirs, with brushes, and quart bottles.
Paper, abstract	Best quality, ruled as required.
Paper, blotting	No. 120.
Paper, flat-cap	Best quality, 12 lbs. to the ream, laid or wove.
Paper, flat-letter	Best quality, 12 lbs. to the ream, laid or wove.
Paper, folio-post	Best quality, 14 lbs. to the ream, laid or wove.
Paper, foolscap	Best quality, 14 lbs. to the ream, laid or wove.
Paper, letter	Best quality (quarto post), 12 lbs. to the ream, laid or wove.
Paper, note, commercial	Best quality, 7 lbs. to the ream, laid or wove.
Paper, wrapping	Manila; reams, 50 to 60 lbs., and rolls, 25 to 30 lbs.
Paper fasteners	McGill's, round heads, No. 1 or 2.
Paper folders	Ivory, 10-inch, heavy.
Paper weights	Metal.
Pencils, black, blue, and red	American manufacture.
Pens, steel, 3 varieties	Fine, coarse, and stub.
Penholders	Nos. 2 and 3, wood, with rubber holders.
Pins, pyramid	No. 5.
Rulers	Beech or boxwood, 18 inches, brass edge.
Sealing wax	Red, 4-ounce sticks.
Sponge cups	Banker's, desired size.
Sponges	Fine, for cups.
Tablets, letter and note	For ink.
Tablets, letter and note	For pencil.
Tape, red	No. 19.
OFFICE FURNITURE.	
Chairs	Not exceeding six to regulation allowance of office room, and not more than two of the six to be revolving chairs. Revolving chairs to cost not more than $10, and office chairs not more than $5.

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Articles.	Kinds, sizes, etc.
OFFICE FURNITURE—continued.	
Desks, flat top	Not more than one for each officer and clerk; cost not to exceed $25 each.
Letterpress stands	Cost not to exceed $8.
Letterpresses	Cost not to exceed $5.
Safes	Iron; should not exceed $100 in price.
Spittoons	Metal.
Tables	One for each regulation office room; cost not to exceed $10 each.
Washbowls and pitchers	Cost not to exceed $5 per set.
Washstands	Cost not to exceed $6.
Window shades	Linen, opaque; sizes desired.
MISCELLANEOUS.	
Axes	Cast steel, 4½ to 6 pounds.
Bags, paper	Sizes 1, 3, and 5 pound, medium strength; 10, 16, 25, and 50 pounds, extra heavy and strong.
Barrel covers	Diameter to be stated.
Barrel plugs	Diameter to be stated.
Box hooks	Size to be stated.
Box scrapers	Adjustable.
Brooms, corn	27 pounds to the dozen.
Brushes, counter	All bristle.
Brushes, marking	Bristle, No. 4.
Buckets, galvanized iron	16-quart.
Bung starters	
Butcher knives	White handles, 14-inch.
Butcher steels	Stag handles, 14-inch.
Cleavers	8-inch.
Dustpans	Japanned.
Faucets	Wood or metal.
Funnels	XXX tin.
Handles	Ax, hammer, hatchet, mop, etc.
Hammers	With claw, weight 2 pounds.
Hatchets	With claw, weight 2 pounds.
Ink, marking	Quarts.
Lampblack	Pounds.
Marking pots	Tin.
Measures, liquid	XXX tin; sizes as needed.
Meat blocks	24 or 36 inches diameter.
Meat hooks	Tinned hook or bar, No. 3 or 4.
Meat saws	14-inch.
Meat-saw blades	14-inch.
Molasses gates	Self-measuring.
Mops	With or without handles.

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Articles.	Kinds, sizes, etc.
MISCELLANEOUS—continued.	
Nails	In sizes desired.
Needles, packing	
Roll-paper fixtures	18 and 24 inches wide. Not more than two to a post.
Saws, hand	
Scales, counter	Union scale, plain, 240 pounds.
Scales, platform, with wheels	Capacity, 1,000 pounds; cost not to exceed $50.
Scales, spring balance	Circular, brass front, 30 pounds.
Scoops	XXX tin; sizes as required.
Screw-drivers	Flat blade, 8-inch.
Shipping tags	Standard, No. 5.
Shears	Banker's, 9-inch.
Shovels	Kind (length of handle).
Sieves	Tin rim.
Skids	As desired.
Tap borers	Diameter needed.
Traps, mouse	Wire.
Traps, rat	Wire.
Turpentine	As required.
Trucks	Cost not to exceed $20.
Twine, cotton and hemp	3-ply, in 4-ounce balls.
Twine holders	Beehive.
Twine, sacking	Balls.
Watering pots	4-gallon, japanned tin.
Whetstones	Equal to "Darby Creek."

88. Chief Commissaries of Departments are authorized to call upon Purchasing Commissaries for such of the articles embraced in the preceding paragraph, for their office use or for the use of Commissaries at posts in their Departments, as in their judgment may be considered necessary.

89. Purchasing Commissaries are authorized to supply their offices with reasonable amounts of any of the articles embraced in paragraph 87 hereof, for the transaction of business. In addition, the following articles are authorized for purchasing stations, viz:

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Articles.	Kinds, sizes, etc.
Bags, cotton	4 yards to the pound.
Bags, packing	10½-ounce burlap.
Excelsior	As needed.
Hektographs and supplies	
Hoop iron	As needed.
Hoops, hickory	Kind required.
Nail pullers	Giant, No. 1.
Sawdust	As needed.
Solder	As needed.
Soldering iron	Kind required.
Triers	Kind required.

90. Articles of subsistence property not enumerated on the lists embraced in paragraphs 87 and 89, must, if needed, be made the subject of special requisition on the Commissary General with explanation showing the necessity for same, and giving estimated cost.

91. When typewriters, hektographs, or other writing or copying machines have been allowed by the Commissary General the purchase or furnishing of all needful supplies for the same is authorized.

92. Officers in camp will be furnished with such articles only as are absolutely necessary for the transaction of business.

ICE.

93. Ice to be used in the refrigerators provided by the Subsistence Department for the preservation of subsistence stores at posts will be paid for from the appropriation "Subsistence of the Army," and will be accounted for on the return of subsistence stores. It will be used solely in those refrigerators, and only for the preservation of subsistence stores before the same are issued or sold. The quantities for the purposes here authorized will be such as shall be ordered by the commanding officer of the post as necessary, and the quantities expended each month will be entered, under the heading "Wastage," on the monthly statement of gains and wastage (Form 39).

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CARE OF STORES.

94. Officers responsible for subsistence stores will examine all packages on hand at least once in each month, and take necessary steps in regard to those which require further inspection, early issue, repacking, rebrining, etc. When stores are not in fit condition for issue or sale, the officer will submit an inventory and inspection report thereof to the commanding officer.

95. The window openings of storehouses should be provided with iron bars and shutters. In hot weather the sun should be excluded, and at night the sashes and shutters should be opened for ventilation, a curtain of bagging or other suitable material being fastened in the window openings to keep out flies. Neatness should be observed everywhere, especially in sales rooms.

96. Barrels with close-fitting covers, being easily cleaned, and readily exposed to the air and sun, are to be preferred as receptacles for loose stores (beans, hominy, etc.) taken out of original packages for retail sales.

97. Pork should be examined at once on receipt, and if the meat is a little turned it may be from want of brine, in which case it may be saved by hard rubbing with salt and rebrining. If any leakage is discovered, additional brine should be added. Pork is never safe without undissolved salt in the barrel. Barrels of pork should be kept on the side, rolled weekly, the reverse side at each rolling being left uppermost, and should never be exposed to the sun. Additional salt or brine should be added whenever necessary.

98. Bacon should not be kept in bins, but in the crates in which it has been received.

99. Small articles, such as brushes, combs, towels, needles, etc., removed from original packages, should be placed at once under lock and key in suitable receptacles in the subsistence storehouses, where they will be secure from loss and from dust or other cause of deterioration.

100. Canned goods should be frequently and thoroughly examined without opening, the cans being taken from the cases for that purpose. Spoiled cans have their ends bulged,

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and the ends, if pressed, will give a rattling sound because of the gas which has generated within, and will resume their convex shape after pressure is removed. These are known as "swells," and should be set aside, with any that may have any injury unfitting their contents for use, for the action of a board of survey and inspector. The rule as to bulged ends does not apply, however, to some brands of condensed milk, which are put up in cans that have a convex end.

101. Freezing causes a bulging of can ends without injury to contents. The ends, after the contents of the can have thawed, will, upon pressure, return to their original shape; but a number of freezings and thawings may so change the condition of the tin that the ends will not, on removal of pressure, remain in their original shape. Such cans should, if no rattling sound is detected, be retained for sales or issue, and if found to be damaged on opening, after sale or issue, they can be replaced by good stores.

102. The articles usually broken in transit are the expensive ones, such as oils, extracts, and those in glass generally. When packages of such articles are opened for the first time their condition should be determined by a commissioned officer.

103. When on opening an original package it is manifest that its contents were damaged when purchased, or the damaged condition was unmistakably the fault of the seller, the facts should be immediately reported to the Purchasing Commissary, so that he may communicate with and make reclamation upon the seller without waiting for the action of a board of survey; the business rule, in this respect, being followed of reporting to the person liable as soon as the facts are discovered.

104. Sales of damaged subsistence supplies will be made on due public notice, in such market as the interests of the service require. A copy of the inspection report, authority for the sale, notice of sale, and auctioneer's statement of sale will accompany the proper returns.

(As to accounts and returns, see A. R. 1294, 1895.)

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ACCOUNTABILITY FOR STORES.

105. The following order of entry will be strictly followed on all returns, invoices, receipts, abstracts, requisitions, etc., viz:

1. Components of the ration, in the order in which they appear on the printed forms of returns.
2. Ice.
3. Illuminants.
4. Forage for beef cattle.
5. Coarse salt.
6. Articles for sales, in the order in which they appear on the printed forms of returns.
7. Obsolete articles.
8. Exceptional articles.

106. Officers performing subsistence duty should keep all papers and business matters in such a state of forwardness as will obviate delays in transmitting estimates, requisitions, accounts, and returns.

107. Letters of transmittal will not be used with regular returns or routine papers. Necessary remarks or explanations will be entered on the face or back of such papers, preferably the face.

108. All prescribed indorsements on accountability papers must be properly filled up on the printed blank forms, or written out when manuscript copies are made, before mailing.

109. Monthly returns of subsistence stores and quarterly returns of subsistence property must be mailed or otherwise sent to the Commissary General within ten days after the month or quarter to which they relate, with notation thereon of missing vouchers or papers, as in the case of the accounts current (paragraph 110).

110. Monthly accounts current are required by law to be mailed or otherwise sent to the Commissary General "within" ten days after the end of the month to which they relate. No delay in the matter can be permitted. Any vouchers or other papers not ready for transmission must be noted on the account current at time of mailing, and forwarded thereafter as soon as practicable. The date of mailing or sending must be entered on the indorsement fold of the account current.

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111. The monthly report of payments made on account of purchases and services (Form No. 9), should be placed next to the account-current sheet, in the package for mailing, instead of being folded in one of the vouchers.

112. Articles furnished to recruits on credit by recruiting officers, as required by A. R. 1285, will be accounted for on form for Recruiting Officer's Return of Subsistence Stores (No. 35).

113. The date and number of the letter from the Commissary General notifying an officer of errors in his money accounts or returns must be noted on the account current or return on which correction is made.

114. When officers who are notified of errors in their returns can correct them by taking up or dropping the quantity of stores or property necessary to cover the errors, they will take such action on the first return rendered after receipt of notification.

115. The monthly inventory will show the stores on hand, and will be used in determining the quantities which are to be entered on the return of subsistence stores as the balance remaining on hand at the end of the month.

116. A surplus of any article, no matter how inconsiderable, should be at once taken up on the returns upon discovery, and should not be carried along from month to month without accountability over and above the amounts officially entered on the returns.

117. When a receipt roll, abstract, or other paper requires more than one sheet, the printed headings of the several sheets should be properly filled, and the sheets paged on the upper right-hand corner.

CERTIFICATES.

118. The certificate of an officer having knowledge is usually accepted as conclusive of the facts upon which a voucher rests. Such certificates should be given with circumspection, and should cover no more than is within the knowledge of the certifying officer. The printed certificate upon a voucher is not mere matter of form, but a serious attestation of the facts

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recited therein. If any part of a printed certificate is not supported by facts known to the officer, that part should be erased, and, if necessary, testimony of other persons as to the necessary facts attached.

119. The party responsible for subsistence supplies to be surveyed will not submit, under A. R. 711, affidavits or certificates of third persons simply expressing an "opinion" that the officer presenting them "ought not to be held responsible," or that "no one ought to be held responsible." Affidavits and certificates are the means of conveying to the board of survey and higher authority a knowledge of the facts and circumstances which determine the responsibility of the officer concerned, and should be confined to statements of facts and circumstances only.

VOUCHERS.

120. Authority for payment should accompany the first voucher or pay roll upon which payment is made, and the number of such voucher or pay roll should be given on all subsequent vouchers for payments made under the authority, stating with whose accounts filed, and the month and year of same.

121. The original vouchers for advertising or job printing which bear the indorsement of approval of the Secretary of War must be mailed with the accounts current to which they pertain.

122. A copy of the authority for the employment of expert inspectors or analysts must accompany the voucher upon which payment for such service is made, when subsistence supplies are inspected or analyzed by other than a regular employé.

123. An officer required to make refundment of an overcharge to a purchaser will receive credit for money returned only upon evidence that the amount overcharged was paid back to the proper person.

124. If the money value of articles sold to a recruit on credit, under A. R. 1285, be not collected before he leaves the recruiting station, rendezvous, or post, it will be noted on his descriptive and assignment card in order that it may be withheld by the paymaster at the first payment after the recruit

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joins his company. Recruits reaching their companies from recruiting stations without having been furnished with the articles mentioned in A. R. 1285, may be furnished by the Commissary with such as may be needed, the cost price to be charged against them on the first muster and pay roll.

125. There is no objection to accepting invoices of subsistence stores or property signed by an officer for and in the absence of the accountable officer; but money, papers, or vouchers, and receipts for stores or property, signed by one officer for another, will not be accepted with accounts or returns.

126. An original bill will not be filed with a voucher which bears on its face the seller's certificate that the voucher is correct.

BLANKS AND BOOKS.

127. Each blank form in use in the Subsistence Department contains detailed instructions which must be carefully observed. The Commissary at a post is the source of supply for all persons needing subsistence blanks at the post, and he should make requisition for them in accordance with the instructions printed on the blank form (Form No. 64).

128. The following is a list of the approved standard blank forms of the Subsistence Department (those printed in *italics* are not needed by Post Commissaries):

Number of Form.	Title of Form.
1	ACCOUNT CURRENT:
2	Combined invoice of and receipt for funds.
3	Invoice of funds (Paymaster's collections).
4	Abstract of subsistence stores sold.
5	Abstract of disbursements to accompany account current, small.
6	*Abstract of disbursements to accompany account current, large.*
7	Voucher for stores purchased on sealed proposals and acceptances.
8	Voucher for stores purchased under written contract, or open purchase.
9	Report of emergency purchases exceeding $200, and engagements of services.
9½	Report of open market purchases not exceeding $200.
10	Inspection certificate.
11	Voucher for purchase of meals.
12	Receipt roll for commutation of rations.
13	Individual receipt of soldier for commutation of rations.
14	Voucher for commutation of rations of ordnance sergeants.
15	Receipt roll for liquid coffee and account current combined.

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Number of Form.	Title of Form.
16	Receipt roll for coffee money furnished to enlisted men.
17	Receipt roll for savings purchased.
18	Voucher for commutation of fresh vegetables.
19	Voucher for services.
20	*Pay roll of civil employés.*
21	Return of civil employees and extra-duty men.
22	*Voucher for advertising (general and special).*
23	*CONTRACT FOR FRESH BEEF:*
24	*For fresh beef and fresh mutton.*
25	*For beef cattle.*
26	For fresh vegetables.
27	*For supplies.*
28	*For meals for recruits (by proposal and acceptance).*
29	*Bidder's guarantee.*
30	*Contractor's bond* (when principal is an individual or a partnership, and sureties are individuals).
30*a*	*Contractor's bond* (when principal is an individual or a partnership, and surety is a corporation).
30*b*	*Contractor's bond* (when principal is a corporation, and sureties are individuals).
30*c*	*Contractor's bond* (when both principal and surety are corporations).
31	Abstract of proposals, small.
32	*Abstract of proposals, large.*
33	*Abstract of proposals, large—extra inside sheets for.*
34	RETURN OF SUBSISTENCE STORES:
35	*Recruiting officer's return of subsistence stores.*
36	Abstract of purchases of subsistence stores, small.
37	*Abstract of purchases or transfers of subsistence stores, large.*
38	Combined invoice of and receipt for stores or property.
38*a*	Combined invoice and receipt for stores (printed entries).
39	Statement of gains and wastage.
40	Abstract of issues.
41	Ration certificate.
42	Statement of dues from enlisted men.
43	Abstract of beef cattle and forage.
44	Account of sales at auction.
45	RETURN OF SUBSISTENCE PROPERTY:
46	*Abstract of purchases or transfers of subsistence property, large.*
	MISCELLANEOUS:
47	Estimate of funds.
48	Requisition for stores for issue to troops.
49	Monthly requisition for stores for issue and sales.
50	*Monthly consolidated requisition (for chief commissaries).*
51	Requisition for stores for sales.
52	Request for exceptional articles.
53	Ration return.

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Number of Form.	Title of Form.
	MISCELLANEOUS—Continued.
54	Application to purchase for cash (officers and enlisted men).
55	Permit to purchase on credit (enlisted men).
56	Price list of subsistence stores at post.
57	*Price list of subsistence stores (purchasing commissaries).*
58	*Application for authority to advertise, special.*
59	*Application for authority to advertise, general.*
60	Monthly report of subsistence stores at post.
61	*Monthly personal report (officers of the Subsistence Department).*
62	Quarterly personal report (commissary sergeants).
63	Blank form of furlough (for making duplicate copies).
64	Requisition for blanks.
	BOOKS.
	Commissary Book.
	Issue and Conversion Table.
	Manual for Army Cooks.

129. Table of commercial packages containing one thousand rations (estimated).

Articles.	1,000 rations.	Number of commercial packages.	Net contents of unbroken packages.	Gross weight of packages.	Dimensions of commercial packages each.	Cubic measure.
	Quantity.	*Number.*	*Lbs., etc.*	*Lbs.*	*Inches.*	*Feet.*
Pork	750 lbs	4 bbls	800 lbs	1,320	30x20x20	27.80
Bacon	750 lbs	4 crates	800 lbs	960	32x22x12	19.56
Beef, corned, 2-lb. cans.	375 No	16 cases	384 cans	880	18x11x10	18.40
Fish :						
Pickled, 10-lb. kits.	1,125 lbs	113 kits	1,130 lbs	2,825	12x12x8	75.71
Dried, boneless.	875 lbs	22 40-lb. boxes	880 lbs	1,034	17x13x6½	18.26
		15 60-lb. boxes	900 lbs	1,020	24½x15x8	25.50
Dried, whole	875 lbs	9 100-lb. boxes	900 lbs	1,062	26x18x10	24.39
Flour	1,125 lbs	6 bbls	1,176 lbs	1,296	28½x21x21	43.64
		9 140-lb. sacks	1,260 lbs	1,278	34x19x10	33.66
Hard bread	1,000 lbs	25 boxes	1,000 lbs	1,125	19x13x13	46.50
Corn meal	1,250 lbs	7 bbls	1,400 lbs	1,533	28½x21x21	50.91
		13 half-bbls	1,300 lbs	1,456	24x18x18	58.50
		9 140-lb. sacks	1,260 lbs	1,278	34x19x10	33.66
Beans	150 lbs	1 bbl	240 lbs	260	30x24x24	10.00
		2 100-lb. sacks	200 lbs	203	23x19x11	5.56
		1 2.5-bu. sack	160 lbs	163	41x15x11	3.92
Beans, baked :						
1-lb. cans	330 cans	14 cases	336 cans	490	15½x11x7.5	10.36
3-lb. cans	150 cans	7 cases	168 cans	525	18½x14x11	11.55

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Table of commercial packages containing one thousand rations—Continued.

Articles.	1,000 rations.	Number of commercial packages.	Net contents of unbroken packages.	Gross weight of packages.	Dimensions of commercial packages each.	Cubic measure.
	Quantity.	*Number.*	*Lbs., etc.*	*Lbs.*	*Inches.*	*Feet.*
Peas, split	150 lbs	2 half-bbls	200 lbs	224	24x18x18	9.00
		1 bbl	210 lbs	227	28½x20x20	6.60
		2 100-lb. sacks	200 lbs	203	23x19x11	5.56
Rice	100 lbs	1 bbl	313 lbs	330	30x24x24	10.00
		1 sack	100 lbs	101	29x16x8	2.15
Hominy:						
Coarse	100 lbs	1 bbl	200 lbs	217	28½x20x20	6.60
		1 half-bbl	100 lbs	112	24x18x18	4.50
		1 sack	100 lbs	101	23x19x11	2.78
Fine	100 lbs	1 bbl	200 lbs	217	28½x20x20	6.60
		1 half-bbl	100 lbs	112	24x18x18	4.50
Fine, 2-lb. cartons.	50 No	2 cases	72 No	180	24x18x10	5.00
Potatoes	1,000 lbs	7 bbls	1,120 lbs	1,260	28½x20x20	46.20
		6 sacks	1,080 lbs	1,092	33x23x18	47.40
		5 crates	1,120 lbs	1,220	30x21½x16½	30.80
Onions	1,000 lbs	7 bbls	1,050 lbs	1,190	28½x20x20	46.20
		6 sacks	1,026 lbs	1,038	33x23x18	47.40
		5 crates	1,060 lbs	1,160	30x21½x16½	30.80
Tomatoes:						
2½-lb. cans	500 cans	21 cases	504 cans	1,428	19x13x10	30.03
3-lb. cans	444⅘ cans	19 cases	456 cans	1,425	19x13¾x10¾	30.97
Gallon cans	148 4/27 cans	25 cases	150 cans	1,375	21x14½x8	35.00
Coffee:						
Green	100 lbs	1 sack	150 lbs	152	30x22x13	5.00
Roasted	80 lbs	1 drum	100 lbs	115	24x18x18	4.50
Tea:						
Oolong	20 lbs	1 crate (4 10-lb. caddies)	40 lbs	64	44x11½x11½	3.31
E. B	20 lbs	1 crate (4 12-lb. caddies)	48 lbs	76	26x24x12	4.33
G. P	20 lbs	1 crate (3 17-lb. caddies)	51 lbs	76	35½x12x12	2.96
Sugar	150 lbs	2 100-lb. sacks	200 lbs	202	26x15x10	4.52
		1 bbl	300 lbs	313	30x24x24	10.00
Molasses	20 gals	1 bbl	50 gals	650	36x27x27	15.19
Syrup, cane, gallon cans.	20 gals	5 cases	20 gals	300	14x14x10	5.65
Vinegar	10 gals	1 bbl	50 gals	510	33x23x23	10.10
Candles	15 lbs	1 box	40 lbs	48	18½x11x9½	1.12
Soap	40 lbs	1 box	60 lbs	70	16x13x11½	1.38
Salt	40 lbs	1 bbl	280 lbs	300	29x21x21	7.40
		1 sack	100 lbs	102	19x18x12	2.38
Pepper, black	2.5 lbs	1 case	25 lbs	47	17x13x9½	1.22
Baking powder	40 lbs	4 cases	48 lbs	84	12¾x9¼x9	2.52

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The above table enables officers to easily calculate the cubic capacity needed for the storage of subsistence stores, and will assist in determining the number of wagons, or cars, that may be required for transportation purposes. This capacity will vary according to the articles selected.

CAPACITY OF ARMY WAGONS.

130. The ordinary two and four mule wagon weighs about 1,550 pounds, and is of the following dimensions:

Body, 3 ft. 4 in. wide; 9 ft. 6 in. long; 1 ft. 9 in. high.

Cubic capacity of body about 57 cubic feet.

Cover, 3 ft. 4 in. wide; 8 ft. long; 3 ft. 6 in. high.

Total capacity about 144 cubic feet.

The six-mule wagon weighs about 1,950 pounds, and is of the following dimensions:

Body, 3 ft. 6 in. wide; 10 ft. long; 2 ft. high.

Cubic capacity of body about 72 cubic feet.

Cover 3 ft. 6 in. wide; 10 ft. long; 3 ft. high.

Total cubic capacity about 176 cubic feet.

The following are the estimated weights, ordinary, that should be considered as loads for wagons used upon marches:

Two-mule wagon, in addition to its weight, 1,000 to 1,200 pounds.

Four-mule wagon, in addition to its weight, 2,000 to 2,400 pounds.

Six-mule wagon, in addition to its weight, 3,000 to 3,300 pounds.

A pack mule from 250 to 300 pounds.

Articles for sales to officers will usually be approximate in weight and cubic measurements to the weight of articles of the ration of similar character and package. In calculating for storage capacity, the additional space needed for stores for sale and also for passageways, etc., should be considered.

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